10

## ABSTRACT OF THE DISCLOSURE

A processing circuit of bit modeling simultaneously generates contexts and decisions which change according to a state of significance flags of a bit to be processed and ambient bit group and a state of a sign bit with a sig pass, adopts the context and the decision of the sign bit only when a value of the bit to be processed is 1 so as to update the significance flag, disposes of the context and the decision when the value of the bit to be processed is 0, and updates the processed flag whether the value of the bit to be processed is 1 or 0. The processing circuit is simultaneously applied to bits 00 to 03 in one group so as to process the bits in parallel.